

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE TWO HUNDRED EIGHTIETH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT LBHI'S COUNSEL, CINDI GIGLIO, AT 212-696-6936.

**CURTIS, MALLET-PREVOST,
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L. P. Harrison 3rd
Cindi Eilbott Giglio
Dienna Ching

Counsel for Lehman Brothers Holdings Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON THE TWO HUNDRED EIGHTIETH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

PLEASE TAKE NOTICE that on April 13, 2012, Lehman Brothers Holdings Inc. ("LBHI"), as Plan Administrator ("Plan Administrator") pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors, filed the two hundred eightieth omnibus objection to claims (the "Two Hundred Eightieth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Two Hundred

Eightieth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 31, 2012 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Two Hundred Eightieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for LBHI, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) conflicts counsel for LBHI, Curtis, Mallet-Prevost, Colt & Mosle LLP, 101 Park Avenue, New York, New York 10178-0061 (Attn: L. P. Harrison 3rd, Esq., and Cindi Eilbott Giglio, Esq.); and (iv) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.) so as to be so filed and received by no later than **May 16, 2012 at 4:00 p.m. (Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Two Hundred Eightieth Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Two Hundred Eightieth Omnibus Objection to Claims as **Exhibit B**, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 13, 2012
New York, New York

**CURTIS, MALLET-PREVOST,
COLT & MOSLE LLP**

By: /s/ L. P. Harrison 3rd
L. P. Harrison 3rd
Cindi Eilbott Giglio
Dienna Ching
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*Counsel for Lehman
Brothers Holdings Inc.*

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Counsel for Lehman Brothers Holdings Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**TWO HUNDRED EIGHTIETH OMNIBUS
OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE TWO HUNDRED EIGHTIETH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT LBHI'S COUNSEL, CINDI GIGLIO, AT 212-696-6936.

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI"), as Plan Administrator ("Plan Administrator") pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman

Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”) for the debtors in the above referenced chapter 11 cases (the “Debtors”), respectfully represent:

Relief Requested

1. The Plan Administrator files this two hundred eightieth omnibus objection to claims (the “Two Hundred Eightieth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code, as amended (the “Bankruptcy Code”), and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), seeking to disallow and expunge certain claims for which the Debtors have no liability.

2. The proofs of claim listed on **Exhibit A** annexed hereto (collectively, the “No Liability Claims”) were filed against the Debtors based upon alleged wrongdoing by or liabilities of an entity which is not a Debtor in these chapter 11 cases and for which the Debtors are not liable. The No Liability Claims are based upon alleged liabilities of Lehman Brothers Inc. (“LBI”). LBI is a separate legal entity and is not a Debtor in these chapter 11 cases. The Debtors have no liability for the asserted obligations of LBI or any No Liability Claim.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and Article 14(c) of the Plan. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to LBI. A trustee appointed under SIPA (the “SIPC Trustee”) is administering LBI’s estate.

7. On December 6, 2011, the Court approved and entered an order confirming the Plan. The effective date of the Plan was March 6, 2012.

8. Pursuant to the Plan, the Plan Administrator is authorized to object to claims filed against the Debtors.

The No Liability Claims Should Be Disallowed and Expunged

9. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

10. In its review of the claims filed on the claims register in these chapter 11 cases, the Plan Administrator has identified the No Liability Claims as claims based upon the

alleged wrongdoing or liabilities of LBI, which is a non-Debtor party and for which the Debtors are not liable. LBI is a separate legal entity and not a Debtor in these chapter 11 cases.

11. The liabilities asserted in the No Liability Claims are not claims against LBHI or any other Debtor in these chapter 11 cases. Unless the No Liability Claims are disallowed and expunged, parties who do not hold valid claims against the Debtors' estate may nonetheless recover from the Debtors. The Plan Administrator respectfully requests the Court enter an order disallowing and expunging the No Liability Claims in their entirety.

Reservation of Rights

12. The Plan Administrator reserves all rights to object on any basis to any No Liability Claim as to which the relief requested herein is not granted.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Plan Administrator has served notice of the Two Hundred Eightieth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the Claimants; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Plan Administrator or the Debtors to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant
the relief requested herein and such other and further relief as is just.

Dated: April 13, 2012
New York, New York

**CURTIS, MALLET-PREVOST,
COLT & MOSLE LLP**

By: /s/ L. P. Harrison 3rd

L. P. Harrison 3rd
Cindi Eilbott Giglio
Dienna Ching

101 Park Avenue
New York, New York 10178-0061
(212) 696-6000

Counsel for Lehman Brothers Holdings Inc

Exhibit A

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	08-13600 (JMP)	LB 745 LLC	09/17/2009	15048	\$5,000,000.00*	No Liability Claim
2	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/17/2009	15049	\$5,000,000.00*	No Liability Claim
3	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	09-10560 (JMP)	LB Rose Ranch LLC	09/17/2009	15050	\$5,000,000.00*	No Liability Claim
4	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/17/2009	15051	\$5,000,000.00*	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
5	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	08-13905 (JMP)	CES Aviation LLC	09/17/2009	15052	\$5,000,000.00*	No Liability Claim
6	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/17/2009	15053	\$5,000,000.00*	No Liability Claim
7	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC ATTN: THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL 200 VESEY ST NEW YORK, NY 10281	08-13908 (JMP)	East Dover Limited	09/17/2009	15054	\$5,000,000.00*	No Liability Claim
8	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/17/2009	15296	\$5,000,000.00*	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
9	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/17/2009	15297	\$5,000,000.00*	No Liability Claim
10	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/17/2009	15298	\$5,000,000.00*	No Liability Claim
11	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	09-10558 (JMP)	Structured Asset Securities Corporation	09/17/2009	15299	\$5,000,000.00*	No Liability Claim
12	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVC THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/17/2009	15300	\$5,000,000.00*	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
13	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVC THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15301	\$5,000,000.00*	No Liability Claim
14	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/17/2009	15302	\$5,000,000.00*	No Liability Claim
15	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13664 (JMP)	PAMI Statler Arms LLC	09/17/2009	15303	\$5,000,000.00*	No Liability Claim
16	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/17/2009	15304	\$5,000,000.00*	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
17	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/17/2009	15305	\$5,000,000.00*	No Liability Claim
18	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13906 (JMP)	CES Aviation V LLC	09/17/2009	15306	\$5,000,000.00*	No Liability Claim
19	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	08-13907 (JMP)	CES Aviation IX LLC	09/17/2009	15307	\$5,000,000.00*	No Liability Claim
20	BREF ONE, LLC C/O BROOKFIELD REAL ESTATE FINANCIAL PARTNERS LLC THERESA A. HOYT, SVP THREE WORLD FINANCIAL CNTR, 10TH FL 200 VESSEY ST NEW YORK, NY 10281	09-10137 (JMP)	BNC Mortgage LLC	09/17/2009	15308	\$5,000,000.00*	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
21	BROOKFIELD PROPERTIES ONE WFC CO LLC C/O BROOKFIELD FINANCIAL PROPERTIES LP ATTN: GENERAL COUNSEL THREE WORLD FINANCIAL CENTER 200 VESEY STREET NEW YORK, NY 10281-1021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30077	\$36,114,000.00*	No Liability Claim
22	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	28859	Undetermined	No Liability Claim
23	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	28860	Undetermined	No Liability Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
24	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	28861	Undetermined	No Liability Claim
25	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	28862	Undetermined	No Liability Claim
26	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	28863	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
27	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	28864	Undetermined	No Liability Claim
28	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	28865	Undetermined	No Liability Claim
29	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13600 (JMP)	LB 745 LLC	09/22/2009	28866	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
30	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13908 (JMP)	East Dover Limited	09/22/2009	28867	Undetermined	No Liability Claim
31	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	28868	Undetermined	No Liability Claim
32	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13600 (JMP)	LB 745 LLC	09/22/2009	28869	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
33	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28870	Undetermined	No Liability Claim
34	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	28871	Undetermined	No Liability Claim
35	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	28872	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
36	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13908 (JMP)	East Dover Limited	09/22/2009	28873	Undetermined	No Liability Claim
37	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	28874	Undetermined	No Liability Claim
38	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28875	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
39	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	28876	Undetermined	No Liability Claim
40	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28877	Undetermined	No Liability Claim
41	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	28878	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
42	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	28879	Undetermined	No Liability Claim
43	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	28880	Undetermined	No Liability Claim
44	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	28881	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
45	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13905 (JMP)	CES Aviation LLC	09/22/2009	28884	Undetermined	No Liability Claim
46	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	28885	Undetermined	No Liability Claim
47	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	28886	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
48	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	28887	Undetermined	No Liability Claim
49	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	09/22/2009	28888	Undetermined	No Liability Claim
50	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13904 (JMP)	Lehman Scottish Finance L.P.	09/22/2009	28889	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
51	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	28890	Undetermined	No Liability Claim
52	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	28891	Undetermined	No Liability Claim
53	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	09/22/2009	28892	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
54	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2005-2 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	28893	Undetermined	No Liability Claim
55	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD. ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13899 (JMP)	Lehman Brothers Derivative Products Inc.	09/22/2009	29514	Undetermined	No Liability Claim
56	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	29515	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
57	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	29516	Undetermined	No Liability Claim
58	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	29517	Undetermined	No Liability Claim
59	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	29518	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
60	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29519	Undetermined	No Liability Claim
61	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	29520	Undetermined	No Liability Claim
62	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	29521	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
63	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13600 (JMP)	LB 745 LLC	09/22/2009	29522	Undetermined	No Liability Claim
64	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	29523	Undetermined	No Liability Claim
65	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13905 (JMP)	CES Aviation LLC	09/22/2009	29524	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
66	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	29525	Undetermined	No Liability Claim
67	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN REAL ESTATE CDO 2004-1 LTD ATTN : THERESA A. HOYT, SVP THREE WORLD FINANCIAL CENTER, 10TH FL. NEW YORK, NY 10281	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	29526	Undetermined	No Liability Claim
68	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD. ATTN: THERESA HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESEY STREET NEW YORK, NY 10281	09-12516 (JMP)	LB 2080 Kalakaua Owners LLC	09/22/2009	29562	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
69	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	09-10137 (JMP)	BNC Mortgage LLC	09/22/2009	29563	Undetermined	No Liability Claim
70	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13905 (JMP)	CES Aviation LLC	09/22/2009	29564	Undetermined	No Liability Claim
71	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13907 (JMP)	CES Aviation IX LLC	09/22/2009	29565	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
72	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/22/2009	29566	Undetermined	No Liability Claim
73	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	29567	Undetermined	No Liability Claim
74	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13906 (JMP)	CES Aviation V LLC	09/22/2009	29568	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
75	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/22/2009	29569	Undetermined	No Liability Claim
76	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13664 (JMP)	PAMI Statler Arms LLC	09/22/2009	29570	Undetermined	No Liability Claim
77	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/22/2009	29571	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
78	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	09-10108 (JMP)	Luxembourg Residential Properties Loan Finance S.a.r.l.	09/22/2009	29572	Undetermined	No Liability Claim
79	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	09-10560 (JMP)	LB Rose Ranch LLC	09/22/2009	29573	Undetermined	No Liability Claim
80	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	08-13908 (JMP)	East Dover Limited	09/22/2009	29574	Undetermined	No Liability Claim

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 280: EXHIBIT A - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
81	BROOKFIELD REAL ESTATE FINANCIAL PARTNERS, LLC BRASCAN STRUCTURED NOTES 2005-2 LTD ATTN: THERESA A. HOYT THREE WORLD FINANCIAL CENTER, 10TH FLOOR 200 VESSEY STREET NEW YORK, NY 10281	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	29575	Undetermined	No Liability Claim
TOTAL						\$136,114,000.00	

Exhibit B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING THE TWO HUNDRED EIGHTIETH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY CLAIMS)**

Upon the two hundred eightieth omnibus objection to claims, dated April 13, 2012 (the “Two Hundred Eightieth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc., as Plan Administrator (“Plan Administrator”) pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for the debtors in the above referenced chapter 11 cases (the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code, as amended (the “Bankruptcy Code”), and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking disallowance and expungement of the No Liability Claims on the basis that the Debtors have no liability for such claims, all as more fully described in the Two Hundred Eightieth Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eightieth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the Claimants; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eightieth Omnibus Objection to Claims.

determined that the relief sought in the Two Hundred Eightieth Omnibus Objection to Claims is in the best interests of the Plan Administrator and all other parties in interest in the above-captioned chapter 11 cases, and that the legal and factual bases set forth in the Two Hundred Eightieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Eightieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit 1** are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on **Exhibit A** annexed to the Two Hundred Eightieth Omnibus Objection to Claims that is not listed on **Exhibit 1** annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE